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United Nations E/C.18/2017/1

Economic and Social Council

Distr.: General
25 January 2017

Original: English

Committee of Experts on International Cooperation in Tax Matters
Fourteenth session
New York, 3-6 April 2017

Provisional agenda

1. Opening of the session by the Chair of the Committee.
2. Adoption of the agenda and organization of work.
3. Discussion of substantive issues related to international cooperation in tax matters:
   - (a) Issues related to the updating of the United Nations Model Double Taxation Convention between Developed and Developing Countries:
     - (i) Article 8 (Shipping, inland waterways transport and air transport): changes to the Organization for Economic Cooperation and Development Model Tax Convention on Income and on Capital relating to international traffic and possible similar changes to the United Nations Model Double Taxation Convention;
     - (ii) Base erosion and profit-shifting:
       - a. Possible changes to articles and commentaries, including the ordering and numbering of provisions;
       - b. Possible treaty revisions to deal with subsequent changes in the law;
     - (iii) Article 12 (Royalties): possible amendments to the commentary on article 12 in relation to:
       - a. Industrial, commercial or scientific equipment;
       - b. Software-related payments;
   - (b) Other issues:
     - (i) Update of the United Nations Practical Manual on Transfer Pricing for Developing Countries — information from the Coordinator on the editorial process;

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(ii) Extractive industries handbook:

a. Draft guidance note on selected transfer pricing issues in the extractive industries (in cooperation with the Subcommittee on Article 9 (Associated enterprises));

b. Update on the editorial process;

(iii) Taxation of development projects;

(iv) Mutual agreement procedure — dispute avoidance and resolution, including possible updates to the United Nations Model Double Taxation Convention;

(v) Capacity-building;

(vi) Environmental tax issues of relevance to developing countries;

(vii) Other matters for consideration, including suggestions for Committee procedures and future Committee work.

4. Provisional agenda for the fifteenth session of the Committee (17-20 October 2017, Geneva).

5. Adoption of the report of the Committee on its fourteenth session.

United Nations E/C.18/2017/2

Economic and Social Council

Distr.: General
24 January 2017

Original: English

Committee of Experts on International Cooperation in Tax Matters
Fourteenth session
New York, 3-6 April 2017

Provisional organization of work

Date	*Item*	
Monday, 3 April		
9-10 a.m.		Registration of the participants
10-10.15 a.m.	1	Opening of the session by the Chair of the Committee
10.15-10.25 a.m.	2	Adoption of the agenda and organization of work
10.25-11.10 a.m.	3 (b) (i)	Update of the United Nations Practical Manual on Transfer Pricing for Developing Countries — information from the Coordinator on the editorial process
11.10 a.m.-12.15 p.m.	3 (b) (ii)	Extractive industries handbook: a. Draft guidance note on selected transfer pricing issues in the extractive industries (in cooperation with the Subcommittee on Article 9 (Associated enterprises)) b. Update on the editorial process
12.15-12.30 p.m.		Coffee break
12.30-1 p.m.	3 (b) (iii)	Taxation of development projects
1-3 p.m.		Lunch break
3-4 p.m.	3 (a) (i)	Article 8 (Shipping, inland waterways transport and air transport): changes to the Organization for Economic Cooperation and Development Model Tax Convention on Income and on Capital relating to international traffic and possible similar changes to the United Nations Model Double Taxation Convention between Developed and Developing Countries

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Date	*Item*	
4-4.15 p.m.		Coffee break
4.15-6 p.m.	3 (a) (i)	Article 8 (Shipping, inland waterways transport and air transport) (*continued*)
Tuesday, 4 April		
10-11.15 a.m.	3 (a) (i)	Article 8 (Shipping, inland waterways transport and air transport) (*continued*)
11.15-11.30 a.m.		Coffee break
11.30 a.m.-1 p.m.	3 (a) (ii)	Base erosion and profit-shifting: a. Possible changes to articles and commentaries, including the ordering and numbering of provisions b. Possible treaty revisions to deal with subsequent changes in the law
1-3 p.m.		Lunch break
3-4.15 p.m.	3 (a) (ii)	Base erosion and profit-shifting (*continued*)
4.15-4.30 p.m.		Coffee break
4.30-6 p.m.	3 (a) (ii)	Base erosion and profit-shifting (*continued*)
Wednesday, 5 April		
10-11.30 a.m.	3 (a) (ii)	Base erosion and profit-shifting (*continued*)
11.30-11.45 a.m.		Coffee break
11.45 a.m.-1 p.m.	3 (b) (iv)	Mutual agreement procedure — dispute avoidance and resolution, including possible updates to the United Nations Model Double Taxation Convention
1-3 p.m.		Lunch break
3-4.15 p.m.	3 (b) (iv)	Mutual agreement procedure — dispute avoidance and resolution (*continued*)
4.15-4.30 p.m.		Coffee break
4.30-6 p.m.	3 (a) (iii)	Article 12 (Royalties): possible amendments to the commentary on article 12 in relation to: a. Industrial, commercial or scientific equipment b. Software-related payments

Date	*Item*	
Thursday, 6 April		
10-11.30 a.m.	3 (a) (iii)	Article 12 (Royalties) (*continued*)
11.30-11.45 a.m.		Coffee break
11.45 a.m.-1 p.m.	3 (b) (vi)	Environmental tax issues of relevance to developing countries
1-3 p.m.		Lunch break
3-4 p.m.	3 (b) (v)	Capacity-building
4-4.15 p.m.		Coffee break
4.15-5 p.m.	3 (b) (vii)	Other matters for consideration, including suggestions for Committee procedures and future Committee work
5-5.40 p.m.	4	Dates and provisional agenda for the fifteenth session of the Committee
5.40-6 p.m.	5	Adoption of the report of the Committee on its fourteenth session